



The printer short-circuited.

A fruit bat bit my hand
so I couldn't write.

The dog ate it.

It was too cloudy for my
solar-powered calculator.

I forgot how to sign my name.

**Michigan Tax Amnesty is
in effect until June 30, 2011.**



Michigan Taxes Eligible for Amnesty

There are over 70 different Michigan taxes eligible for amnesty. Many of the most common types are listed below.

For a complete list, visit **[MiTaxAmnesty.org](https://MitaxAmnesty.org)**.

- Airport Parking Tax
- Cigarette Tax
- Convention Facilities Tax
- Diesel Fuel Taxes
- Estate Tax
- Gasoline, Aviation, and Marine Diesel Fuel Taxes
- Income Tax
- Inheritance Tax
- Intra/Interstate Diesel Motor Carrier Tax (IFTA)
- Intangibles Tax
- Insurance Company Retaliatory Tax
- Liquefied Petroleum Gas Tax
- Michigan Business Tax
- Motor Carrier Tax
- Other Tobacco Products Tax
- Sales Tax
- Single Business Tax
- Severance Tax
- Real Estate Transfer Tax
- Use Tax
- Withholding Tax

Local taxes, such as Property Taxes, are not included.

Applying for Tax Amnesty

In order to obtain Tax Amnesty, a taxpayer must submit the following:

- A completed Tax Amnesty Application (Form 3855)
- All unfiled tax returns for which you are requesting Tax Amnesty
- Amended returns if applicable
- A completed Registration for Michigan Taxes (Form 518), if you are a business taxpayer and the business is not registered
- Full payment of all tax and interest due

The Tax Amnesty Application, applicable returns, and full payment must be postmarked no later than June 30, 2011, to qualify. Mail the application and payment to:

**Michigan Department of Treasury
Tax Amnesty
P.O. Box 30710
Lansing, MI 48909**

In order to stop the accumulation of interest, a taxpayer should file and pay as soon as the Tax Amnesty period begins.

Michigan Department of Treasury Field Offices

For those preferring to pay in person, Tax Amnesty payments may be made in person at the following Michigan Department of Treasury Field Offices. If paying in person, taxpayers must arrive with a completed Tax Amnesty Application, along with payment.

Payments can be made by cash, check, or money order in the exact amount due. Cashiers are unable to make change or refund payments made. Assistance at a District Office is limited to the acceptance of payments and issuance of receipts.

Detroit

Cadillac Place, Suite 2-200
3060 W. Grand Boulevard
Detroit, MI 48202-6060
Monday – Friday: 8:30 a.m. – 4:30 p.m.

Escanaba

State Office Building, 2nd Floor
305 Ludington Street
Escanaba, MI 49829
Monday – Friday: 8 a.m. – 12 Noon

Flint

State Office Building, 7th Floor
125 E. Union Street
Flint, MI 48502
Monday – Friday: 8:30 a.m. – 4:30 p.m.

Grand Rapids

State Office Building, 2nd Floor
350 Ottawa Street NW, Unit 17
Grand Rapids, MI 49503-2340
Monday – Friday: 8:30 a.m. – 4:30 p.m.

Lansing

Operations Center
7285 Parsons Drive
Dimondale, MI 48821
Monday – Friday: 8:30 a.m. – 4:30 p.m.

Sterling Heights

41300 Dequindre, Suite 200
Sterling Heights, MI 48314
Monday – Friday: 8:30 a.m. – 4:30 p.m.

Traverse City

701 S. Elmwood Avenue, 4th Floor
Traverse City, MI 49684
Monday – Friday: 8:00 a.m. – 12 Noon

Voluntary Disclosure

If you are eligible to enter into a Voluntary Disclosure agreement with the Michigan Department of Treasury, you are not eligible for Tax Amnesty. If you have questions regarding Voluntary Disclosure, visit MiTaxAmnesty.org or call **855.466.4829**.

What is Tax Amnesty?

The 2011 Tax Amnesty Program is an opportunity for delinquent taxpayers to pay their state taxes and have their penalty charges waived. Taxpayers who qualify would also avoid criminal prosecution by the Michigan Department of Treasury.

To take advantage of Tax Amnesty, an individual or business must complete a Tax Amnesty Application and submit full payment of all taxes and interest due. **The Tax Amnesty Program runs from May 15, 2011, through June 30, 2011.** Tax periods covered under the Tax Amnesty Program are limited to eligible taxes with return periods ending on or before December 31, 2009.

All excuses welcome.



Whatever your excuse for not paying state taxes, you can still settle up without paying any penalties.

The Michigan Tax Amnesty program runs from May 15, 2011, through June 30, 2011.

Mail Tax Amnesty Application and payment to:

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P.O. Box 30710
Lansing, MI 48909**

Learn more at:

MiTaxAmnesty.org

855.466.4829